When finishing-annealing is performed on the coil in batch annealing, an electrical steel sheet ~~according to the present invention~~ exhibits excellent bend properties over the transverse direction of the coil. In other words, the bend properties after finishing-annealing are not deteriorated over the transverse ends. Thus, the bend properties of the ends are excellent after the finishing-annealing and the subsequent flattening step including flattening annealing. In addition, the stability of manufacturing line in the flattening step and the subsequent steps is also excellent.

Kindly replace the first full paragraph on page 29 with the following:

In the composition (excluding a film, such as a forsterite film) of the electrical steel sheet ~~according to the present invention~~, carbon is reduced to about 50 ppm or less, and S, Se, and Al are each reduced to about 15 ppm or less by purification treatment. Nitrogen is also reduced to about 35 ppm or less by the purification treatment (a typical analytical limit is about 5 ppm). Other components are similar to those of the slab.

Kindly replace the paragraph bridging pages 31 and 32 with the following:

PW 10/06/08

Table 1 shows that the specimens that meet ~~the~~ our conditions ~~according to the present invention~~ exhibit excellent bend properties even at the transverse ends of the coils.

Kindly replace the first paragraph on page 36 with the following:

Tables 2-1 and 2-2 show that the specimens that meet ~~the~~ our conditions ~~according to the present invention~~ exhibit excellent bend properties even at the transverse ends of the coils. In particular, when 0.005 mass percent or more of Sb is contained, hydrogen in purification annealing is preferably limited to a lower level.

Kindly replace the first paragraph on page 39 with the following: